

ST 02-0023-GIL 01/24/2002 EXEMPT ORGANIZATIONS

Organizations that make application to the Department of Revenue and are determined to be exclusively religious, educational, or charitable, receive exemption identification numbers (an "E" number). See 86 Ill. Adm. Code 130.2007. (This is a GIL).

January 24, 2002

Dear Xxxxx:

This letter is in response to your letter dated January 2, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be found on the Department's website at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

I would appreciate an interpretation of the Sales tax law concerning our project of adding the engraving of PERPETUAL CARE on the large marble stone identifying our church cemetery.

Would we in any way jeopardize our tax free status by adding these two words to the stone.

CHURCH CEMETERY EST DATE PERPETUAL CARE
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Your cooperation will be very much appreciated.

The addition of the words "perpetual care" to a church's cemetery's stone sign will not, in and of itself, affect the tax exempt status of a church. Determinations regarding exempt status are made when applicant is found to be "exclusively" religious in nature. As long as the organization remains exclusively religious in nature, it will be tax exempt. See the enclosed copy of 86 Ill. Adm. Code 130.2007.

Organizations that make application to the Department of Revenue and are determined to be exclusively religious, educational, or charitable, receive exemption identification numbers (an "E" number). This number evidences that the Department recognizes the organizations as exempt from incurring Use Tax when purchasing tangible personal property in furtherance of their organizational purposes. If an organization does not have an E number, then its purchases are subject to tax.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk
Enc.